



# Informational Guideline Release

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Bureau of Municipal Finance Law  
Informational Guideline Release (IGR) No. 13-208  
March 2013

**Supersedes IGR 10-209 and Prior Inconsistent Written Statements**

## **MOTOR VEHICLE EXCISE BILLS**

**[Chapter 139, §§ 84 and 85 of the Acts of 2012](#)**  
**(Amending [G.L. c. 60, § 3A](#) and [G.L. c. 60A, § 2](#))**

This Informational Guideline Release (IGR) sets forth requirements for the content of motor vehicle excise bills.

**The guidelines have been revised to reflect recent legislation that (1) allows collectors to implement voluntary e-billing programs for motor vehicle excise bills, subject to the approval of the selectboard or mayor (see Section IV), and (2) removes the taxpayer's driver's license number from the excise bill and demand (see Section II-A-2 and Models 1(MVE) and 2 (MVE)).**

Questions should be referred to the Bureau of Municipal Finance Law.

### Topical Index Key:

Motor Vehicle Excise

### Distribution:

Assessors  
Collectors

**Supersedes IGR 10-209 and Prior Inconsistent Written Statements**

**MOTOR VEHICLE EXCISE BILLS**

**Chapter 139, §§ 84 and 85 of the Acts of 2012**  
(Amending G.L. c. 60, § 3A and G.L. c. 60A, § 2)

**SUMMARY:**

The content of motor vehicle excise bills is governed by General Laws Chapter 60A, § 2. In addition, the Commissioner is authorized to prescribe and approve any form deemed necessary and convenient for use in implementing and collecting the motor vehicle excise. G.L. c. 58, § 31.

These guidelines establish minimum requirements for the form and content of motor vehicle excise bills. Excise bills must conform to these minimum requirements in order to be considered approved forms and properly issued. The "model" excise bill and demand included as part of this guideline meet these minimum requirements.

These guidelines are in effect and supersede Informational Guideline Release No. 10-209, *Motor Vehicle Excise Bills*, and any inconsistent prior written statements or documents.

**GUIDELINES:**

**I. FORM OF BILLS**

Cities and towns may use any format that presents the required content of motor vehicle excise bills to the taxpayer in a clear and concise manner. This means communities may format the bills to their own specifications or may use the format shown in the models.

**II. CONTENT OF BILLS**

**A. Excise Bills**

Bills for motor vehicle excises must include:

1. Tax Date and Excise Year - The bills must be captioned "Motor Vehicle and Trailer Excise Bill" or "Notice of Motor Vehicle and Trailer Excise" and must state the applicable excise year. The bills must also state the tax date of January 1, or the date the vehicle was registered if it was registered after January 1.

2. Taxpayer Information - The name(s) and mailing address of the person(s) assessed the excise must be shown. **The driver's license to operate number is not shown on the bill.**
3. Vehicle Description - A description of the vehicle subject to the excise must be provided. This description must include the following:
  - Registration number of the vehicle.
  - Model year of the vehicle.
  - Make of the vehicle.
  - Vehicle identification number.
4. Valuation - The valuation of the vehicle, which has been depreciated according to the schedule in G.L. c. 60A, § 1, must be shown.
5. Excise Rate - The excise rate of \$25.00 per \$1000 of valuation must be shown.
6. Excise Due - The amount of the excise due must be shown.
7. Excise Due Date - The bill must state the date the excise is due. The actual due date must appear on the bill. Printing the bill issuance date with a notice that payment is due in 30 days is not sufficient.
8. Payment Instructions - The bill should include instructions on making payments, including at a minimum, the following information:
  - Checks are payable to the city/town.
  - The address to mail payments.
  - Collector's Office hours.
9. Billing/Appeal Rights Information -
  - The bill must include the following statement on late payment penalties: Excise not paid when due is subject to interest at 12% per year from due date until payment made and collection charges.
  - The reverse side of the bill must provide the billing and appeal rights information shown in Model 1(MVE).

**B. Demand Notices**

If the entire motor vehicle excise is not paid when due, the collector will make a demand for payment on the taxpayer and then proceed to collect the amount outstanding. The earliest a demand may be issued is two days after the excise due date. Demand notices must include:

1. The same tax date and excise year, taxpayer, vehicle description, valuation, excise rate, and payment instructions information found on the excise bill as explained in Section II-A above.
2. The date the excise bill was due and the date the demand was issued.
3. The following information on the amount due:
  - Amount of the excise.
  - Payments/abatements made since excise bill issued.
  - Excise overdue.
  - Amount of interest on overdue excise to date demand issued. A per diem interest charge may also be shown.
  - Demand charge.
  - Total amount due.
4. The following statements shown on Model 2(MVE):
  - Demand is made upon you for payment of your \_\_\_\_\_ motor vehicle excise.
  - Interest at the rate of 12% per year continues to accrue on overdue excise until date payment is made. Payment is considered made when received by the collector.
  - If the total amount owed (excise, interest from due date to payment date and demand charge) is not paid within 14 days of the date of this demand, collection will be enforced according to law.

### III. LOCAL FUNDS CHECK-OFF

Cities and towns may designate a place on the motor vehicle excise bill (or design a separate form to be mailed with the excise bills) for taxpayers to check off amounts to donate to the local acceptance scholarship and education funds authorized by [G.L. c. 60, § 3C](#), and the local acceptance fund to assist low income elderly or disabled persons pay their property taxes authorized by [G.L. c. 60, § 3D](#). They may also include check-offs for other donations when authorized by special act. The local funds check-off may also appear on or accompany any demand notice issued for the bill.

All funds check-offs must conform to the format below, with only those funds accepted by the municipality's legislative body or authorized by a special act, appearing in line 2.

1.	Amount Now Due	\$_____						
2.	<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">Scholarship</td> <td style="width: 33%;">Education</td> <td style="width: 33%;">Seniors/Disabled</td> </tr> <tr> <td style="border: 1px solid black; padding: 5px;">\$</td> <td style="border: 1px solid black; padding: 5px;">\$</td> <td style="border: 1px solid black; padding: 5px;">\$</td> </tr> </table>	Scholarship	Education	Seniors/Disabled	\$	\$	\$	
Scholarship	Education	Seniors/Disabled						
\$	\$	\$						
(Insert amount(s) you wish to contribute)								
	Total Contribution	+ \$_____						
3.	Add items 1 and 2 and pay total amount	\$_____						

Only bills or forms that meet these requirements may state "This form approved by Commissioner of Revenue."

Motor vehicle excise bills may be issued in an electronic form as set forth in this section. [G.L. c. 60, § 3A\(e\)](#).

The collector's use of e-billing must be approved by the mayor or board of selectmen. The scope and duration of that approval may be decided locally.

Taxpayers must agree to receive their motor vehicle excise bills in an electronic form. Participation must be completely voluntary. No taxpayer may be required to receive an electronic bill.

Each taxpayer who wants to participate in the e-billing program must be informed and agree, in a written form, to the terms and conditions of the program. At a minimum, the program must require the taxpayer to:

1. Provide the collector, in the manner and by the date prescribed by the collector, with an accurate e-mail address for e-billing purposes.
2. Notify the collector, in the manner and by the date prescribed by the collector, of any change in e-mail address to be used for subsequent e-billing purposes.
3. Accept electronic billing as the sole means by which the collector is legally required to give notice of the taxpayer's motor vehicle excise obligations.
4. Acknowledge any electronic bill issued to the e-mail address provided to the collector is a valid and properly issued motor vehicle excise bill and failure to receive it does not alter the taxpayer's legal obligation to make payments, or file abatement or exemption applications, on time.

**C. E-Bill Form and Content**

The form and content of e-bills must be the same as the mailed bills and must meet all requirements set forth in these guidelines for motor vehicle excise bills.

**D. E-Bill Issuance**

The bill may be issued in the e-mail message, as an attachment to the e-mail, or a link in the e-mail that allows the taxpayer to obtain it.

**V. APPROVAL OF BILLS**

Cities, towns or districts may print bills for mailing or prepare bills for electronic billing without the prior written approval of the Bureau of Municipal Finance Law, provided all bills conform to the minimum requirements for form and content established in this guideline. Only bills that meet these requirements may state "This form approved by Commissioner of Revenue."

**ATTACHMENTS**

**MODEL EXCISE BILL AND DEMAND**

Attached are the following "model" motor vehicle excise bills and demands. These models meet the minimum requirements set forth in this guideline.

Model 1(MVE)

Model 2(MVE)

Motor Vehicle Excise Bill

Motor Vehicle Excise Demand

### MODEL 1 (MVE)

(CITY/TOWN OF \_\_\_\_\_), MASSACHUSETTS  
COLLECTOR OF TAXES

STATE EXCISE RATE  
\$25.00 ON \$1000

           MOTOR VEHICLE EXCISE BILL

YOUR \_\_\_\_\_ MOTOR VEHICLE EXCISE FOR THIS VEHICLE IS PAYABLE IN FULL BY DUE DATE SHOWN

<b>Tax Date</b>								
<b>Registration No.</b>	<b>Vehicle Identification No.</b>	<b>Model Year</b>	<b>Make</b>	<b>Valuation</b>	<b>Excise Due Date</b>			<b>Bill No.</b>
					<b>Mo.</b>	<b>Day</b>	<b>Yr.</b>	
<b>Name of Owner(s)</b>  <b>Address</b>   <b>Office Hours:</b> ( ) AM to ( ) PM <span style="padding-left: 80px;">Mon. – Fri.</span>					<b>Excise Due</b>			
					<b>AMOUNT NOW DUE</b>			
					Excise not paid when due is subject to interest at 12% per year from due date until payment made and collection charges.			
<b>SEE REVERSE SIDE FOR IMPORTANT INFORMATION</b>								

THIS FORM APPROVED BY COMMISSIONER OF REVENUE



## **NOTICE**

For receipt, enclose a self-addressed stamped envelope with entire bill. If no receipt is desired, DETACH COLLECTOR'S COPY and forward with remittance.

**IF YOUR MOTOR VEHICLE EXCISE IS NOT PAID IN FULL WHEN DUE, YOU WILL BE CHARGED INTEREST AT THE RATE OF 12% PER YEAR AND COLLECTION COSTS. YOU MAY ALSO BE BARRED FROM RENEWING YOUR REGISTRATION AND DRIVER'S LICENSE. PAYMENT IS CONSIDERED MADE WHEN RECEIVED BY THE COLLECTOR.**

You may be entitled to an abatement (or refund if the excise is paid) if:

- (1) Your vehicle is valued for more than the percentage of manufacturer's list price in the schedule established by G.L. Ch. 60A, § 1.
- (2) Your vehicle is exempt from the excise under G.L. Ch. 60A, § 1.
- (3) You sell, trade or otherwise transfer ownership of the vehicle, and transfer or cancel your registration, during the same calendar year.
- (4) You move to another state, register the vehicle there and cancel or not renew your Massachusetts registration, during the same calendar year.
- (5) Your vehicle is stolen, you report the theft to the police within 48 hours, and you cancel your registration and obtain a certificate from the Registry of Motor Vehicles at least 30 days after theft.
- (6) You register the same vehicle again later in the same calendar year.

You are not entitled to an abatement if you (1) cancel your registration and retain ownership of the vehicle, or (2) move to another Massachusetts city or town, during the same calendar year.

Applications for abatement must be received by the Board of Assessors within 3 years after the excise was due, or 1 year after the excise was paid, whichever is later. To preserve your right to appeal, you must file on time. Filing an application does not stay the collection of your excise. To avoid interest and collection charges or action, you must pay the excise in full on or before the due date. You will receive a refund if the assessors grant the abatement.

Abatement applications are available on request from the Assessors' Office.

No excise may be reduced to less than \$5.00. No abatement of less than \$5.00 will be granted and no refund of less than \$5.00 will be made.

**CONTACT THE ASSESSORS' OFFICE IF YOU HAVE QUESTIONS ABOUT YOUR EXCISE OR ABATEMENT RIGHTS AND THE COLLECTOR'S OFFICE IF YOU HAVE QUESTIONS ABOUT PAYMENT OF THE BILL.**

## MODEL 2 (MVE)

(CITY/TOWN OF \_\_\_\_\_), MASSACHUSETTS  
COLLECTOR OF TAXES

STATE EXCISE RATE  
\$25.00 ON \$1000

## DEMAND FOR PAYMENT

DEMAND IS MADE UPON YOU FOR PAYMENT OF YOUR \_\_\_\_ MOTOR VEHICLE EXCISE AS FOLLOWS:

[illegible]

THIS FORM APPROVED BY COMMISSIONER OF REVENUE